

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH

In re: EMPIRE SOLAR GROUP, LLC, Debtor.	Bankruptcy Case No. 21-23636 Chapter 7 Honorable Joel T. Marker
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**ELEVENTH INTERIM MONTHLY FEE REQUEST OF
ROCKY MOUNTAIN ADVISORY, LLC,
ACCOUNTANTS FOR THE TRUSTEE
(SEPTEMBER 1, 2022 through SEPTEMBER 30, 2022)**

Rocky Mountain Advisory, LLC. (“**RMA**”), the court-appointed accountants to Steven R. Bailey, the duly-appointed Chapter 7 Trustee (the “**Trustee**”) for the above-captioned estate (the “**Estate**”) of Empire Solar Group, LLC (the “**Debtor**”), and pursuant to the Court’s *Order Establishing Monthly Fee and Expense Reimbursement Procedures*, entered on November 4, 2021 [Docket No. 128] (the “**Fee Order**”), hereby respectfully submits this Tenth Interim Fee Request (the “**Fee Request**”) for the period of September 1, 2022 through and including September 30, 2022 (the “**Fee Period**”). During the Fee Period, RMA has rendered 72.80 hours of service to the Trustee for a total amount of \$18,241.50 in fees incurred. Pursuant to the Fee Order, RMA is seeking payment of (i) compensation in an amount equal to eighty percent (80%) of the total fees sought, or \$14,593.20 and (ii) one hundred percent (100%) of the expenses incurred in the amount of \$13.22 for a combined amount equal to \$14,606.42. The services are fully detailed in the invoice attached hereto as Exhibit A. The invoice contains a chronological listing of the tasks performed in each matter in which RMA provided services during the billing period covered by the invoice.

I. INTRODUCTION.

A. Case Background.

1. The Debtor commenced the above-captioned chapter 7 bankruptcy proceeding (the “**Bankruptcy Case**”) on August 22, 2021 (the “**Petition Date**”) by filing a voluntary petition for relief under chapter 7 of title 11 of the United States Code (the “**Bankruptcy Code**”).

2. Steven R. Bailey is the duly qualified and acting Chapter 7 trustee in the Bankruptcy Case.

3. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334.

4. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

B. RMA’s Employment and Basis for Compensation.

1. On August 30, 2021, the Trustee filed his application (the “**Employment Application**”) seeking approval of his employment of Gil A. Miller and Rocky Mountain Advisory LLC as accountants for the Trustee in the Bankruptcy Case. [Doc. # 9]

2. On September 21, 2021, this Court entered its *Amended Order Authorizing Employment of CPA*. [Doc. # 30]

3. By virtue of the foregoing employment Order, Gil A. Miller and RMA are currently the court-approved accountants for the Trustee.

4. All services performed and expenses incurred for which compensation or reimbursement is sought in this Fee Request were performed or incurred for and on behalf of the Trustee and not for any other person or entity.

5. RMA has not shared or agreed to share compensation or reimbursement awarded in the case with any other person except as among the shareholders and employees of the firm of RMA.

6. RMA has not made any agreements with the Trustee, the Debtor, or any other persons or entities for compensation or reimbursement relating to the Bankruptcy Case which have not been disclosed to the Court.

II. PRIOR FEE REQUESTS.

This is the Eleventh Fee Request filed by RMA in the case as set forth below.

III. THE PRESENT FEE REQUEST.

A. Billing Methodology.

1. In the Fee Request, RMA is requesting compensation for services provided and reimbursement of expenses incurred during the Fee Period.

2. RMA's services for the Trustee in the case are billed on an hourly-rate basis, consistent with customary charges by comparably skilled practitioners in bankruptcy and non-bankruptcy cases.

B. Summary of Services Performed and Expenses incurred on Behalf of the Trustee.

1. During the Fee Period, RMA rendered 72.80 hours of service to the Trustee related to the case. Descriptions of the services rendered by RMA are fully detailed in the invoice attached hereto as Exhibit A.

2. The invoice contains a chronological listing of the tasks performed in which RMA provided services during the billing period covered by the invoice.

3. Below is a summary of the hours billed by each professional and costs

advanced during the Fee Period:

Name of Professional/Paraprofessional:	Hours Billed:	Rate:	Total:
Dan L. Johnson	32.60	\$270.00	\$8,802.00
Heather Denison	1.20	\$230.00	\$276.00
John H. Curtis	.30	\$315.00	\$94.50
Josh Gifford	32.90	\$255.00	\$8,389.50
Kaytee Howell	1.80	\$90.00	\$162.00
Matt H. Connors	.70	\$315.00	\$220.50
Raani Ereksn	3.30	\$90.00	\$297.00
TOTAL	49.00		\$18,241.50

This is RMA's eleventh interim request under the Fee Order. Pursuant to the Fee Order, RMA is a "Professional" authorized to request payment from the estate for services rendered and expenses incurred during the Fee Period equal to eighty percent (80%) of the total fees sought and one hundred percent (100%) of the expenses incurred. Payment of the requested fees and cost is interim in nature and is subject to approval by the Court.

In summary, RMA's fees and expenses requested for the Fee Period and previous fee periods are as follows:

Month	Hours	Fees	80% of Fees	100% of Expenses	Total Amount Requested	Total paid
August 23, 2021 – November 30, 2021	361.80	\$114,551.50	\$91,641.20	\$1,271.56	\$92,912.76	\$92,912.76 12/21/21
December 1, 2021 - December 31, 2021	100.60	\$28,192.00	\$22,553.60	\$656.43	\$23,210.03	\$23,210.03 2/16/2022
January 1, 2022 - January 31, 2022	128.00	\$27,138.50	\$21,710.80	\$551.98	\$22,262.78	\$22,262.78 3/29/2022

February 1, 2022 - February 28, 2022	62.80	\$17,775.50	\$14,220.40	\$805.84	\$15,026.24	\$15,025.24 6/22/2022
March 1, 2022 - March 31, 2022	45.70	\$12,760.50	\$10,208.40	\$47.82	\$10,256.22	\$10,256.22 6/22/2022
April 1, 2022 - April 30, 2022	57.50	\$16,269.50	\$13,015.60	\$42.99	\$13,058.59	\$13,058.59 6/22/2022
May 1, 2022 - May 31, 2022	51.60	\$13,435.00	\$10,748.00	\$405.65	\$11,153.65	\$11,153.65 8/22/2022
June 1, 2022 – June 30, 2022	11.50	\$3,578.00	\$2,862.40	\$ 0.00	\$2,862.40	\$2,862.40 8/22/2022
July 1, 2022 – July 31, 2022	15.10	\$4,077.00	\$3,261.60	\$ 0.00	\$3,261.60	
August 1, 2022– August 31, 2022	49.00	\$11,339.50	\$9,071.60	\$56.12	\$9,127.72	
Sept.1, 2022 – Sept. 30, 2022	72.80	\$18,241.50	\$14,593.20	\$13.22	\$14,606.42	

Pursuant to the Fee Order, any party wishing to object to this Request must file and serve an objection to this Request within ten (10) calendar days from the date this Request is served on the Notice Parties, as defined in Paragraph 2(d) of the Fee Order. If no objection to a Request is timely filed and served within the Objection Period, the Trustee shall be authorized to make payment as requested in this Request promptly upon the expiration of the Objection Period. Any objection to this Request must have a description of the specific subject matter and services in dispute and state the amount in dispute. It shall not be sufficient simply to object to all fees and expenses.

Accordingly, RMA respectfully submits this Request, and requests payment as set forth herein.

DATED this 26th day of October, 2022.

ROCKY MOUNTAIN ADVISORY, LLC

/s/ John Curtis

John Curtis

Dan L. Johnson

Accountants for the Trustee

CERTIFICATE OF SERVICE

I hereby certify that on the 26th day of October, 2022, a true and correct copy of the foregoing Eleventh Interim Monthly Fee Request of Rocky Mountain Advisory, LLC., Accountants For The Trustee (September 1, 2022 through September 30, 2022) was electronically filed and therefore served via ECF on the following:

- B. Scott Allen coleymvmlegal.com
- Rod N. Andreason randreason@kmclaw.com, mkowalczyk@kmclaw.com
- Steven R. Bailey tr karen@baileylaw.org, UT06@ecfcbis.com
- Megan K Baker baker.megan@dorsey.com
- Matthew M. Boley mboley@ck.law, klopez@ck.law
- Daniel K. Brough dbrough@btjd.com, hollyv@btjd.com; docketing@btjd.com
- Ryan C. Cadwallader readwallader@kmclaw.com, twhite@kmclaw.com
- Deborah Rae Chandler dchandler@aklawfirm.com
- P. Matthew Cox mw@scmlaw.com, ec@scmlaw.com
- Douglas Farr dfarr@buchalter.com, docket@buchalter.com
- Bryan T. Glover bryan.glover@stoel.com, lisa.petras@stoel.com
- Michael F. Holbein mholbein@sgrlaw.com
- Armand J. Howell armand@hwmlawfirm.com, armand@ecf.courtdrive.com; megan@ecf.courtdrive.com
- Chad Johnson chad@idahojobjustice.com, dunja@idahojobjustice.com; robyn@idahojobjustice.com; kati@utahjobjustice.com
- Michael R. Johnson mjohnson@rqn.com, docket@rqn.com; ASanchez@rqn.com
- David H. Leigh dleigh@rqn.com, ASanchez@rqn.com; docket@rqn.com
- Christopher J Martinez martinez.chris@dorsey.com
- Jason A. McNeill mcneill@mvmlegal.com, coleymvmlegal.com
- Blake D. Miller bmiller@aklawfirm.com, millermobile@gmail.com; miller.blaked@gmail.com
- Stuart J. Miller sjm@lankmill.com
- Gregory S. Moesinger gmoesinger@kmclaw.com, tsanders@kmclaw.com
- Austin Nate anate@rqn.com, ajohnson@rqn.com
- Darren B. Neilson dneilson@parsonsbehle.com
- Mary E. Olsen molsen@thegardnerfirm.com
- Ellen E. Ostrow eostrow@foley.com, docketclerk@stoel.com; michelle.smock@stoel.com
- Mark C. Rose mrose@mbt-law.com, markcroselegal@gmail.com
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- Jeffrey Weston Shields jshields@rqn.com, 5962725420@filings.docketbird.com; docket@rqn.com, tzimmerman@rqn.com
- Jeremy C. Sink jsink@kmclaw.com, mcarlson@kmclaw.com
- Mark S. Swan mswan@strongandhanni.com, mark@swanlaw.net

- Richard C. Terry richard@tjblawyers.com, cbcecf@yahoo.com
- Jeffrey L. Trousdale jtrousdale@cohnekinghorn.com, mparks@ck.law
- United States Trustee USTPRegion19.SK.ECF@usdoj.gov
- Aaron M. Waite aaronmwaite@agutah.gov

I further certify that on the 26th day of October, 2022, a true and correct copy of the foregoing was served via email as follows:

USTPRegion19.SK.ECF@usdoj.gov

/s/ Carrie Hurst

1619268

EXHIBIT A

Rocky Mountain Advisory LLC
 15 West South Temple, Suite 500
 Salt Lake City, UT 84101
 (801) 428-1600



October 07, 2022

Steven Bailey, Trustee

Bailey Law
 PO Box 1828
 Layton, UT 84041

Invoice Number: 16047

Invoice Period: 09-01-2022 - 09-30-2022

Payment Terms: Net 15

RE: Empire Solar Group Bankruptcy

Bankruptcy Estate of Empire Solar Group, LLC

Time Details

Date	Staff Member	Description	Hours	Rate	Amount
<u>Case Administration</u>					
09-01-2022	DLJ	Continue search for requested data for 401k audit.	0.70	270.00	189.00
09-01-2022	DLJ	Communications regarding insurance issues and potential claim.	0.20	270.00	54.00
09-02-2022	DLJ	Communications regarding 401k audit and issues.	0.20	270.00	54.00
09-06-2022	DLJ	Review and discuss summons and document request and review documents provided to date (.6). Begin search for documents and information (.7).	1.30	270.00	351.00
09-07-2022	DLJ	Work on document and information search for subpoena.	1.70	270.00	459.00
09-08-2022	DLJ	Email and phone call with Click Solar regarding release of plans from Fort Collins to complete subcontracted project for Empire.	0.30	270.00	81.00
09-09-2022	DLJ	Reconnect server to gain access to data for 401k audit (1.1). Communications with G. Reynolds regarding the same (.2).	1.30	270.00	351.00
09-12-2022	DLJ	Work on access to server and data for 401k audit (.6). Search for data related to the same (.5)	1.10	270.00	297.00
09-13-2022	DLJ	Continue search for data on server for 401k audit.	0.60	270.00	162.00
09-14-2022	DLJ	Copy QuickBooks file from server and search files to determine if it contains needed W-2's and paystubs (.8). Communications with S. Bailey regarding 401k audit and issues (.2). Search email files for W-2's and paystubs (.4). Communications with staff regarding the same (.4).	1.80	270.00	486.00
09-22-2022	DLJ	Search server for requested 401k audit (.5). Call with QuickBooks regarding W-2's (.5). Download backup of QuickBooks and open it in older	3.80	270.00	1,026.00

Date	Staff Member	Description	Hours	Rate	Amount
<u>Case Administration</u>					
		version of QuickBooks to see if W-2's or paystub data available (.6). Identify and pull various reports and paystubs (1.1). Draft email regarding the same (.3). Compile requested documents and information for 401k audit (.8)			
09-23-2022	DLJ	Continue to pull payroll reports and paycheck details for certain individuals and provide for 401k audit.	1.20	270.00	324.00
09-26-2022	DLJ	Multiple communications with A. Roseburg regarding W-2's (.3). Search in emails based on communications from A. Roseburg in search of W-2's (1.5). Communications with D. Nesbit regarding requested data for 401k audit (.3). Create and upload requested reports (.8).	2.90	270.00	783.00
09-27-2022	DLJ	Communications with A. Roseburg regarding W-2 recreation and set up meeting time.	0.40	270.00	108.00
09-28-2022	DLJ	Call with QuickBooks regarding W-2 reporting and issues and updates to QuickBooks related to the same (1.7). Create various reports related to 401k audit (.5). Communications with D. Nesbit regarding 401k audit and issues (.2)	2.40	270.00	648.00
09-29-2022	DLJ	Work on creation of W-2 reports for 401k audit.	0.50	270.00	135.00
09-30-2022	DLJ	Run QuickBooks W-2 report after QuickBooks error caused initial report to not be completed.	0.30	270.00	81.00
			20.70		5,589.00
<u>Fee Applications</u>					
09-19-2022	DLJ	Review and make updates to invoices for fee application.	0.40	270.00	108.00
09-27-2022	RE	Preparation of third interim fee application.	2.80	90.00	252.00
09-28-2022	RE	After review, make corrections and send to counsel for filing.	0.50	90.00	45.00
09-28-2022	DLJ	Review and discuss fee application.	0.20	270.00	54.00
09-28-2022	JHC	Reviewed third interim fee application and provided comments and changes to R. Erikson.	0.30	315.00	94.50
			4.20		553.50
<u>Litigation Consulting</u>					
09-09-2022	DLJ	Search and review emails and attachments for requested data from subpoena (.7). Review relevant documents and files related to the same (.4). Review emails and communications regarding previously provided data and draft email to counsel regarding the same (.4).	1.50	270.00	405.00
09-14-2022	DLJ	Compile and review documents related to Silfab subpoena (.4). Review and compare transaction listings related to the same to RMA preference analysis (.6). Identify and discuss issues related to the same (.3).	1.30	270.00	351.00
09-15-2022	DLJ	Review and discuss summons (.2). Review additional documents related to Silfab analysis (.4).	0.60	270.00	162.00
09-16-2022	DLJ	Work on Silfab preference action.	1.10	270.00	297.00
09-20-2022	DLJ	Work on AMEX analysis and issues.	1.40	270.00	378.00
09-21-2022	DLJ	Work on updates to AMEX analysis.	0.50	270.00	135.00

Date	Staff Member	Description	Hours	Rate	Amount
<u>Litigation Consulting</u>					
09-22-2022	DLJ	Follow-up on subpoena issues.	0.20	270.00	54.00
09-26-2022	DLJ	Review and discuss Krannich subpoena and response (.9). Search hard copy files related to the same (.5).	1.40	270.00	378.00
09-27-2022	DLJ	Review and discuss subpoena and related issues.	0.40	270.00	108.00
09-30-2022	DLJ	Review document request from Krannich and email from counsel regarding the same (.2). Draft response email including documents provided to date (.2). Compile emails and files for delivery related to the same (.5). Perform additional searches and upload documents for delivery (.7)	1.60	270.00	432.00
			10.00		2,700.00
<u>Tax Work</u>					
09-01-2022	JG	Review and reconcile retained earnings and Form 2 adjustments to the profit and loss statement.	2.60	255.00	663.00
09-02-2022	JG	Review and update accounting and journal entries to combine trustee activity with pre-petition operations.	7.50	255.00	1,912.50
09-05-2022	JG	Review and update tax disclosures, Form 3115, depreciation, and prepare form 8594.	6.30	255.00	1,606.50
09-06-2022	JG	Review and update asset sale reporting and prepare state specific disclosures.	4.10	255.00	1,045.50
09-06-2022	DLJ	Meetings with staff regarding tax issues (.2). Research issues related to the same (.5). Communications with G. Miller regarding the same (.1).	0.80	270.00	216.00
09-07-2022	JG	Calculate accrual to cash adjustment and remove 481(a) adjustment and update federal return.	6.10	255.00	1,555.50
09-08-2022	JG	Review remaining state returns.	1.30	255.00	331.50
09-08-2022	DLJ	Meetings with staff to discuss tax issues (.2). Research issues related to the same (.3).	0.50	270.00	135.00
09-09-2022	MHC	Discuss various issues related to the 2021 tax return with J. Gifford.	0.70	315.00	220.50
09-09-2022	JG	Final review 2021 tax returns (1.6). Discuss with M. Connors (.7).	2.30	255.00	586.50
09-14-2022	JG	E-file federal and state returns and prepare state bankruptcy copies for mailing.	2.70	255.00	688.50
09-14-2022	HD	Called Utah Tax Technical unit to discuss steps needed to file necessary returns (.6). Compile information needed to file Utah State Withholdings (.6).	1.20	230.00	276.00
09-14-2022	KH	Prepared and mailed bankruptcy forms and tax returns to bankruptcy departments in multiple states.	1.80	90.00	162.00
			37.90		9,399.00
			Total		18,241.50

Time Summary

Staff Member	Document	Page 13 of 14	Hours	Rate	Amount
Dan L. Johnson			32.60	270.00	8,802.00
Heather Denison			1.20	230.00	276.00
John H. Curtis			0.30	315.00	94.50
Josh Gifford			32.90	255.00	8,389.50
Kaytee Howell			1.80	90.00	162.00
Matt H. Connors			0.70	315.00	220.50
Raani Erekson			3.30	90.00	297.00
Total			72.80		18,241.50

Expense Summary

Expense	Amount
Case Specific Software	13.22
Total Expenses	13.22

Total for this Invoice	18,254.72
Previous Invoice Balance	18,875.22
Total Amount to Pay as of 10-25-2022	37,129.94

Steven Bailey, Trustee
Bailey Law
PO Box 1828
Layton, UT 84041

October 07, 2022

Rocky Mountain Advisory LLC
15 West South Temple, Suite 500
Salt Lake City, UT 84101

Invoice Number: 16047

Invoice Period: 09-01-2022 - 09-30-2022

REMITTANCE COPY

RE: Empire Solar Group Bankruptcy

Fees	18,241.50
Expenses	13.22
Total for this Invoice	18,254.72
Previous Invoice Balance	18,875.22
Total Amount to Pay as of 10-25-2022	37,129.94

Project	Balance Due
Empire Solar Group Bankruptcy	37,129.94
Total Amount to Pay	37,129.94

Open Invoices and Credits

Date	Transaction	Project	Amount	Applied	Balance
06-02-2022	Invoice 15779	Empire Solar Group Bankruptcy	13,840.65	(11,153.65)	2,687.00
07-11-2022	Invoice 15806	Empire Solar Group Bankruptcy	3,578.00	(2,862.40)	715.60
08-16-2022	Invoice 15902	Empire Solar Group Bankruptcy	4,077.00		4,077.00
09-06-2022	Invoice 15989	Empire Solar Group Bankruptcy	11,395.62		11,395.62
10-07-2022	Invoice 16047	Empire Solar Group Bankruptcy	18,254.72		18,254.72
				Balance	37,129.94